



NEBRASKA ELECTRONIC REPORTING SCHEDULE

Timely Filed Payments

ACH Debit Option. When using the ACH debit option (e-pay), you enter the date you would like the Nebraska e-pay program to debit your bank account by entering a “Scheduled Payment Date” on your computer or by telephone. Your scheduled payment date cannot be the same day you set up your payment. It must be at least one banking day in the future.

For your payment to be on time, you must enter a scheduled payment date no later than the day after the due date. If the due date falls on a Saturday, Sunday, or legal holiday (not a banking day), you must enter your scheduled payment date as the next banking day. If you wait until the due date to schedule your payment, you must finish the entry and be issued a confirmation number no later than 5:00 PM Central Time. Make sure you select the next banking day as your scheduled payment date.

You can initiate your payment in advance, up to one year before the scheduled payment date. This eliminates the need to wait until the last minute to schedule your payment. We recommend you initiate your tax payment at least one day in advance of the tax due date to allow time for corrections should they be necessary.

ACH Credit Option. When using the ACH credit payment option, your financial institution sends the Department your payment. The financial institution must successfully transfer funds to the state’s bank account no later than the first banking day after the due date. You must contact your financial institution to determine the date to initiate payment with them to ensure your payment is transferred in a timely manner.

2012 Calendar of Due Dates

MONTHLY FILERS

- 15** Withholding: [Form 501N, Nebraska Monthly Withholding Deposit](#) (except for January, April, July, and October).
Sales and Use Tax: [Form 9, Nebraska and Local Sales and Use Tax Return for County Treasurers and Other Officials](#), for the preceding month.
- 20** Business Use Tax: [Form 2, Business Nebraska and Local Use Tax Return](#), for preceding month.
Sales and Use Tax: [Form 10, Nebraska and Local Sales and Use Tax Return](#), for the preceding month.
- 25** Motor Fuels: [Form 73, Nebraska Monthly Fuel Tax Return](#); [Form 83, Nebraska Ethanol & Biodiesel Producer's Return](#); and [Form 86, Nebraska Compressed Fuel Retailer Return](#).

QUARTERLY OR CALENDAR-YEAR FILERS

JANUARY

- 15** Individual Income Tax: [Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher](#), last date for final installment for 2011 (calendar-year filers).
Sales and Use Tax: [Form 9, Nebraska and Local Sales and Use Tax Return for County Treasurers and Other Officials](#), for the preceding quarter or calendar year.
- 20** Business Use Tax: [Form 2, Business Nebraska and Local Use Tax Return](#), for preceding quarter or calendar year.
Sales and Use Tax: [Form 10, Nebraska and Local Sales and Use Tax Return](#), quarterly filers report for October through December of preceding year.
- 25** Motor Fuels: [Form 74, Nebraska Motor Fuels Use Tax Return](#), and [Form 86, Nebraska Compressed Fuel Retailer Return](#), quarterly filers report for October through December of preceding year. Annual filers file Form 86 for the preceding calendar year.
- 31** Withholding: [Form 941N, Nebraska Withholding Return](#), for fourth quarter of the preceding year. Annual filers file Form 941N for the preceding calendar year.

FEBRUARY

- 1** Withholding Tax: [Form W-3N, Nebraska Reconciliation of Income Tax Withheld](#), last date for employer or payor to furnish Nebraska Department of Revenue with statement of wages, gambling winnings, or pensions and annuities paid, and all other income tax withheld for filing state returns.

MARCH

- 15 Corporation Income Tax: [Form 1120N, Nebraska Corporation Income Tax Return](#) (calendar-year filers).
S Corporation Income Tax: [Form 1120-SN, Nebraska S Corporation Income Tax Return](#) (calendar-year filers).
Financial Institution Tax: [Form 1120NF, Nebraska Financial Institution Tax Return](#) (calendar-year filers).
Corporation Income Tax Return: [Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Income Tax](#).

APRIL

- 15 Sales and Use Tax: [Form 9, Nebraska and Local Sales and Use Tax Return for County Treasurers and Other Officials](#), quarterly filers report for January through March.
- 17 Individual Income Tax:
- [Form 1040N, Nebraska Individual Income Tax Return](#), last date for filing and paying any remaining tax in full (calendar-year filers); and
 - [Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher](#), last date for paying at least first installment of 2012 estimated tax for individuals required to file these payments.
- Corporation Income Tax: [Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher](#), last date for paying first installment (calendar-year filers).
- 20 Business Use Tax: [Form 2, Business Nebraska and Local Use Tax Return](#), quarterly filers report for January through March.
Sales and Use Tax: [Form 10, Nebraska and Local Sales and Use Tax Return](#), quarterly filers report for January through March.
- 25 Motor Fuels: [Form 74, Nebraska Motor Fuels Use Tax Return](#), and [Form 86, Nebraska Compressed Fuel Retailer Return](#), quarterly filers report for January through March.
- 30 Withholding: [Form 941N, Nebraska Withholding Return](#), for first quarter.

JUNE

- 15 Individual Income Tax: [Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher](#), last date for paying second installment (calendar-year filers).
Corporation Income Tax: [Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher](#), last date for paying second installment (calendar-year filers).

JULY

- 15 Sales and Use Tax: [Form 9, Nebraska and Local Sales and Use Tax Return for County Treasurers and Other Officials](#), quarterly filers report for April through June.
- 20 Business Use Tax: [Form 2, Business Nebraska and Local Use Tax Return](#), quarterly filers report for April through June.
Sales and Use Tax: [Form 10, Nebraska and Local Sales and Use Tax Return](#), quarterly filers report for April through June.
- 25 Motor Fuels: [Form 74, Nebraska Motor Fuels Use Tax Return](#), and [Form 86, Nebraska Compressed Fuel Retailer Return](#), quarterly filers report for April through June.
- 31 Withholding: [Form 941N, Nebraska Withholding Return](#), for second quarter.

SEPTEMBER

- 15 Individual Income Tax: [Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher](#), last date for paying third installment (calendar-year filers).
Corporation Income Tax: [Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher](#), last date for paying third installment (calendar-year filers).

OCTOBER

- 15 Sales and Use Tax: [Form 9, Nebraska and Local Sales and Use Tax Return for County Treasurers and Other Officials](#), quarterly filers report for July through September.
- 20 Business Use Tax: [Form 2, Business Nebraska and Local Use Tax Return](#), quarterly filers report for July through September.
Sales and Use Tax: [Form 10, Nebraska and Local Sales and Use Tax Return](#), quarterly filers report for July through September.
- 25 Motor Fuels: [Form 74, Nebraska Motor Fuels Use Tax Return](#), and [Form 86, Nebraska Compressed Fuel Retailer Return](#), quarterly filers report for July through September.
- 31 Withholding: [Form 941N, Nebraska Withholding Return](#), for third quarter.

DECEMBER

- 15 Corporation Income Tax: [Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher](#), last date for paying fourth installment (calendar-year filers).
- 31 Financial Institution Tax: [Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Payment Voucher](#), last date to pay voluntary estimated payment.

FISCAL-YEAR FILERS

Corporation Income Tax:

[Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher](#) - due on the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year.

[Form 1120N, Nebraska Corporation Income Tax Return](#) - due on the 15th day of third month following end of fiscal year.

[Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Income Tax](#) - due on the 15th day of third month following end of fiscal year.

Financial Institution Tax

[Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Payment Voucher](#) - due on the last day of the fiscal year.

[Form 1120NF, Nebraska Financial Institution Tax Return](#) - due on the 15th day of third month following end of fiscal year.

S Corporation Income Tax

[Form 1120-SN, Nebraska S Corporation Income Tax Return](#) - due on 15th day of third month following end of fiscal year.

State of Nebraska

Observed Holidays 2011-2012

2011

Holiday	Observed
New Year's Day	12/31/2010
Martin Luther King, Jr. Day	01/17/2011
Presidents' Day	02/21/2011
Arbor Day	04/29/2011
Emancipation Day in Washington, DC (Impacts only Income Tax Programs)*	04/15/2011
Memorial Day	05/30/2011
Independence Day	07/04/2011
Labor Day	09/05/2011
Columbus Day	10/10/2011
Veterans' Day	11/11/2011
Thanksgiving Day	11/24/2011
Day after Thanksgiving	11/25/2011
Christmas Day	12/26/2011

*This holiday is observed federally and is not a holiday under Nebraska law. Because the IRS observes this holiday, the deadline for Nebraska income tax returns has been extended to April 18, 2011.

2012

Holiday	Observed
New Year's Day	01/02/2012
Martin Luther King, Jr. Day	01/16/2012
Presidents' Day	02/20/2012
Emancipation Day in Washington, DC (Impacts only Income Tax Programs)*	04/16/2012
Arbor Day	04/27/2012
Memorial Day	05/28/2012
Independence Day	07/04/2012
Labor Day	09/03/2012
Columbus Day	10/08/2012
Veterans' Day	11/12/2012
Thanksgiving Day	11/22/2012
Day after Thanksgiving	11/23/2012
Christmas Day	12/25/2012

*This holiday is observed federally and is not a holiday under Nebraska law. Because the IRS observes this holiday, the deadline for Nebraska income tax returns has been extended to April 17, 2012.

Due Date Schedule

2011

Due Date	Timely Filed Date
01/15/2011	01/18/2011
01/25/2011	01/25/2011
01/31/2011	01/31/2011
02/15/2011	02/15/2011
02/25/2011	02/25/2011
03/15/2011	03/15/2011
03/25/2011	03/25/2011
04/15/2011	04/15/2011*
04/15/2011	04/18/2011
04/25/2011	04/25/2011
04/30/2011	05/02/2011
05/15/2011	05/16/2011
05/25/2011	05/25/2011
06/15/2011	06/15/2011
06/25/2011	06/27/2011
07/15/2011	07/15/2011
07/25/2011	07/25/2011
07/31/2011	08/01/2011
08/15/2011	08/15/2011
08/25/2011	08/25/2011
09/15/2011	09/15/2011
09/25/2011	09/26/2011
10/15/2011	10/17/2011
10/25/2011	10/25/2011
10/31/2011	10/31/2011
11/15/2011	11/15/2011
11/20/2011	11/21/2011
11/25/2011	11/28/2011
12/15/2011	12/15/2011
12/20/2011	12/20/2011
12/25/2011	12/27/2011

2012

Due Date	Timely Filed Date
01/15/2012	01/17/2012
01/20/2012	01/20/2012
01/25/2012	01/25/2012
01/31/2012	01/31/2012
02/15/2012	02/15/2012
02/20/2012	02/21/2012
02/25/2012	02/27/2012
03/15/2012	03/15/2012
03/20/2012	03/20/2012
03/25/2012	03/26/2012
04/15/2012	04/15/2012*
04/15/2012	04/17/2012
04/20/2012	04/20/2012
04/25/2012	04/25/2012
04/30/2012	04/30/2012
05/15/2012	05/15/2012
05/20/2012	05/21/2012
05/25/2012	05/25/2012
06/15/2012	06/15/2012
06/20/2012	06/20/2012
06/25/2012	06/25/2012
07/15/2012	07/16/2012
07/20/2012	07/20/2012
07/25/2012	07/25/2012
07/31/2012	07/31/2012
08/15/2012	08/15/2012
08/20/2012	08/20/2012
08/25/2012	08/27/2012
09/15/2012	09/17/2012
09/20/2012	09/20/2012
09/25/2012	09/25/2012
10/15/2012	10/15/2012
10/20/2012	10/22/2012
10/25/2012	10/25/2012
10/31/2012	10/31/2012
11/15/2012	11/15/2012
11/20/2012	11/20/2012
11/25/2012	11/26/2012
12/15/2012	12/17/2012
12/20/2012	12/20/2012
12/25/2012	12/26/2012

*Form 9, Nebraska and Local Sales and Use Tax Return for County Treasurers and Other Officials